

House Bill 1197 (AS PASSED HOUSE AND SENATE)

By: Representatives Glanton of the 76th, Dodson of the 75th, Baker of the 78th, and Jordan of the 77th

A BILL TO BE ENTITLED
AN ACT

To authorize the governing authority of the City of Morrow to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the governing authority of the City of Morrow is authorized to levy an excise tax at a rate not to exceed 8 percent of the charge for the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value.

SECTION 2.

The enactment of this Act is subsequent to the adoption of Ord. No. 2009-15 of the governing authority of the City of Morrow dated November 9, 2009, which specifies the subsequent tax rate, identifies the projects or tourism product development purposes, and specifies the allocation of proceeds.

SECTION 3.

In accordance with the terms of Ordinance No. 2009-15:

(1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less than 50 percent of the total amount of taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent shall be expended for promoting tourism,

25 conventions, and trade shows by the destination marketing organization designated by the
26 City of Morrow or by such other entity already authorized to administer tourism funds
27 pursuant to existing contract as specified in paragraph (2) of subsection (e) of Code
28 Section 48-13-51 of the O.C.G.A.; and
29 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
30 be collected at the rate of 5 percent which are not otherwise expended under
31 paragraph (1) of this section shall be expended for tourism product development.

32 **SECTION 4.**

33 All laws and parts of laws in conflict with this Act are repealed.